

# 1998 INDIVIDUAL INCOME TAX LIABILITY BY COUNTY

Federal Adjusted Gross Income	Number of Returns	Liability Net of Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent	Federal Adjusted Gross Income	Number of Returns	Liability Net of Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent
<b>Adams County</b>					<b>Burt Count</b>				
Less Than \$10,000	3,557	\$55,420	1,145	0.49%	Less Than \$10,000	1,082	\$13,309	271	0.73%
\$10,000 - 24,999	3,394	880,022	3,195	7.22	\$10,000 - 24,999	898	190,785	800	10.42
\$25,000 - 49,999	3,634	3,049,697	3,616	21.51	\$25,000 - 49,999	941	692,829	917	31.04
\$50,000 - 99,999	2,212	4,963,914	2,209	30.90	\$50,000 - 99,999	522	1,125,378	516	42.17
\$100,000 and Over	502	6,971,639	498	39.87	\$100,000 and Over	64	470,650	64	15.65
<b>Total</b>	<b>13,299</b>	<b>\$15,920,692</b>	<b>10,663</b>	<b>100.00%</b>	<b>Total</b>	<b>3,507</b>	<b>\$2,492,951</b>	<b>2,568</b>	<b>100.00%</b>
<b>Antelope County</b>					<b>Butler County</b>				
Less Than \$10,000	1,040	\$14,888	261	0.93%	Less Than \$10,000	1,044	\$16,236	345	0.70%
\$10,000 - 24,999	711	158,343	647	10.84	\$10,000 - 24,999	1,013	260,408	943	10.77
\$25,000 - 49,999	786	570,712	781	32.00	\$25,000 - 49,999	1,121	892,929	1,116	31.89
\$50,000 - 99,999	283	629,905	280	29.23	\$50,000 - 99,999	560	1,244,097	559	37.97
\$100,000 and Over	51	641,801	51	26.99	\$100,000 and Over	80	665,976	80	18.68
<b>Total</b>	<b>2,871</b>	<b>\$2,015,649</b>	<b>2,020</b>	<b>100.00%</b>	<b>Total</b>	<b>3,818</b>	<b>\$3,079,647</b>	<b>3,043</b>	<b>100.00%</b>
<b>Arthur County</b>					<b>Cass County</b>				
Less Than \$10,000	74	\$855	17	1.44%	Less Than \$10,000	2,401	\$52,069	779	0.52%
\$10,000 - 24,999	40	6,460	30	15.15	\$10,000 - 24,999	2,440	603,879	2,242	6.40
\$25,000 - 49,999	40	27,992	40	16.65	\$25,000 - 49,999	2,898	2,465,402	2,858	22.08
\$50,000 - 99,999	*	*	*	*	\$50,000 - 99,999	2,438	5,428,886	2,428	43.67
\$100,000 and Over	*	*	*	*	\$100,000 and Over	459	3,677,763	455	27.33
<b>Total</b>	<b>164</b>	<b>\$63,752</b>	<b>97</b>	<b>100.00%</b>	<b>Total</b>	<b>10,636</b>	<b>\$12,228,000</b>	<b>8,762</b>	<b>100.00%</b>
<b>Banner County</b>					<b>Cedar County</b>				
Less Than \$10,000	88	\$1,157	24	1.24%	Less Than \$10,000	1,408	\$19,042	409	0.93%
\$10,000 - 24,999	51	8,820	46	12.96	\$10,000 - 24,999	1,014	218,760	886	10.82
\$25,000 - 49,999	62	42,504	62	4.84	\$25,000 - 49,999	1,208	897,598	1,189	37.59
\$50,000 - 99,999	*	*	*	*	\$50,000 - 99,999	470	1,016,309	468	35.38
\$100,000 and Over	*	*	*	*	\$100,000 and Over	62	490,716	62	15.28
<b>Total</b>	<b>217</b>	<b>\$114,404</b>	<b>148</b>	<b>100.00%</b>	<b>Total</b>	<b>4,162</b>	<b>\$2,642,424</b>	<b>3,014</b>	<b>100.00%</b>
<b>Blaine County</b>					<b>Chase County</b>				
Less Than \$10,000	117	\$798	21	0.79%	Less Than \$10,000	649	\$10,820	201	0.83%
\$10,000 - 24,999	75	13,367	67	8.04	\$10,000 - 24,999	478	97,786	420	8.05
\$25,000 - 49,999	59	41,511	59	17.92	\$25,000 - 49,999	537	416,146	533	26.91
\$50,000 - 99,999	16	32,468	16	11.71	\$50,000 - 99,999	250	582,593	248	32.11
\$100,000 and Over	10	185,630	10	61.54	\$100,000 and Over	65	626,358	65	32.11
<b>Total</b>	<b>277</b>	<b>\$273,774</b>	<b>173</b>	<b>100.00%</b>	<b>Total</b>	<b>1,979</b>	<b>\$1,733,703</b>	<b>1,467</b>	<b>100.00%</b>
<b>Boone County</b>					<b>Cherry County</b>				
Less Than \$10,000	1,033	\$12,136	272	0.76%	Less Than \$10,000	897	\$9,710	210	0.74%
\$10,000 - 24,999	741	164,556	666	10.41	\$10,000 - 24,999	671	142,550	602	10.04
\$25,000 - 49,999	814	611,793	808	32.10	\$25,000 - 49,999	556	413,841	554	24.05
\$50,000 - 99,999	306	669,744	305	29.64	\$50,000 - 99,999	240	555,562	239	26.80
\$100,000 and Over	57	678,313	57	27.09	\$100,000 and Over	83	872,715	83	38.36
<b>Total</b>	<b>2,951</b>	<b>\$2,136,543</b>	<b>2,108</b>	<b>100.00%</b>	<b>Total</b>	<b>2,447</b>	<b>\$1,994,379</b>	<b>1,688</b>	<b>100.00%</b>
<b>Box Butte County</b>					<b>Cheyenne County</b>				
Less Than \$10,000	1,697	\$23,246	479	0.54%	Less Than \$10,000	1,310	\$18,311	363	0.61%
\$10,000 - 24,999	1,206	260,522	1,080	5.83	\$10,000 - 24,999	1,129	264,238	1,041	8.40
\$25,000 - 49,999	1,476	1,333,257	1,456	23.59	\$25,000 - 49,999	1,191	989,150	1,185	25.71
\$50,000 - 99,999	1,332	3,160,866	1,329	5.32	\$50,000 - 99,999	743	1,724,192	741	39.48
\$100,000 and Over	165	1,357,038	165	19.72	\$100,000 and Over	132	1,235,507	132	25.80
<b>Total</b>	<b>5,876</b>	<b>\$6,134,939</b>	<b>4,509</b>	<b>100.00%</b>	<b>Total</b>	<b>4,505</b>	<b>\$4,231,398</b>	<b>3,462</b>	<b>100.00%</b>
<b>Boyd County</b>					<b>Clay County</b>				
Less Than \$10,000	434	\$3,372	82	0.94%	Less Than \$10,000	1,137	\$15,166	293	0.55%
\$10,000 - 24,999	326	56,741	264	13.68	\$10,000 - 24,999	853	200,125	770	7.87
\$25,000 - 49,999	241	168,277	241	32.41	\$25,000 - 49,999	1,012	822,920	1,010	26.64
\$50,000 - 99,999	82	170,308	81	26.85	\$50,000 - 99,999	527	1,206,068	526	33.53
\$100,000 and Over	24	185,216	24	26.11	\$100,000 and Over	100	1,244,708	98	31.41
<b>Total</b>	<b>1,107</b>	<b>\$583,914</b>	<b>692</b>	<b>100.00%</b>	<b>Total</b>	<b>3,629</b>	<b>\$3,488,986</b>	<b>2,697</b>	<b>100.00%</b>
<b>Brown County</b>					<b>Colfax County</b>				
Less Than \$10,000	600	\$5,004	107	0.75%	Less Than \$10,000	1,402	\$16,688	401	0.69%
\$10,000 - 24,999	409	80,870	365	11.46	\$10,000 - 24,999	1,442	338,672	1,302	13.57
\$25,000 - 49,999	383	289,017	382	31.68	\$25,000 - 49,999	1,346	1,014,026	1,339	33.62
\$50,000 - 99,999	157	366,543	157	33.82	\$50,000 - 99,999	580	1,311,709	579	35.99
\$100,000 and Over	32	265,707	32	22.29	\$100,000 and Over	65	616,914	65	16.13
<b>Total</b>	<b>1,581</b>	<b>\$1,007,141</b>	<b>1,043</b>	<b>100.00%</b>	<b>Total</b>	<b>4,835</b>	<b>\$3,298,009</b>	<b>3,686</b>	<b>100.00%</b>
<b>Buffalo County</b>					<b>Cuming County</b>				
Less Than \$10,000	5,126	\$99,666	1,807	0.64%	Less Than \$10,000	1,448	\$20,324	405	0.78%
\$10,000 - 24,999	4,587	1,187,144	4,308	7.21	\$10,000 - 24,999	1,149	275,068	1,038	10.59
\$25,000 - 49,999	4,788	4,080,715	4,763	21.42	\$25,000 - 49,999	1,160	905,857	1,153	30.14
\$50,000 - 99,999	3,197	7,157,509	3,191	33.65	\$50,000 - 99,999	552	1,205,942	552	34.68
\$100,000 and Over	750	8,737,863	748	37.07	\$100,000 and Over	107	924,887	107	23.82
<b>Total</b>	<b>18,448</b>	<b>\$21,262,897</b>	<b>14,817</b>	<b>100.00%</b>	<b>Total</b>	<b>4,416</b>	<b>\$3,332,078</b>	<b>3,255</b>	<b>100.00%</b>

Table 3, 1998 Individual Income Tax Liability by County - Continued

Federal Adjusted Gross Income	Number of Returns	Liability Net of Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent	Federal Adjusted Gross Income	Number of Returns	Liability Net of Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent
<b>Custer County</b>					<b>Franklin County</b>				
Less Than \$10,000	1,812	\$20,063	409	0.82%	Less Than \$10,000	542	\$6,201	133	0.91%
\$10,000 - 24,999	1,320	280,503	1,186	11.11	\$10,000 - 24,999	459	95,455	408	12.51
\$25,000 - 49,999	1,270	955,548	1,264	30.00	\$25,000 - 49,999	466	350,166	463	36.21
\$50,000 - 99,999	558	1,242,340	558	32.76	\$50,000 - 99,999	165	358,225	163	30.97
\$100,000 and Over	106	1,048,728	106	25.29	\$100,000 and Over	31	238,978	31	19.40
<b>Total</b>	<b>5,066</b>	<b>\$3,547,183</b>	<b>3,523</b>	<b>100.00%</b>	<b>Total</b>	<b>1,663</b>	<b>\$1,049,024</b>	<b>1,198</b>	<b>100.00%</b>
<b>Dakota County</b>					<b>Frontier County</b>				
Less Than \$10,000	1,919	\$24,985	533	0.51%	Less Than \$10,000	438	\$5,770	101	0.86%
\$10,000 - 24,999	2,341	414,925	1,715	9.81	\$10,000 - 24,999	288	61,085	255	10.46
\$25,000 - 49,999	2,326	1,280,308	1,855	26.72	\$25,000 - 49,999	323	244,297	322	33.55
\$50,000 - 99,999	1,407	2,056,432	1,218	38.82	\$50,000 - 99,999	148	335,631	148	39.08
\$100,000 and Over	210	1,633,952	206	24.14	\$100,000 and Over	21	152,902	21	16.04
<b>Total</b>	<b>8,203</b>	<b>\$5,410,601</b>	<b>5,527</b>	<b>100.00%</b>	<b>Total</b>	<b>1,218</b>	<b>\$799,685</b>	<b>847</b>	<b>100.00%</b>
<b>Dawes County</b>					<b>Furnas County</b>				
Less Than \$10,000	1,192	\$15,230	325	0.59%	Less Than \$10,000	929	\$10,554	218	0.77%
\$10,000 - 24,999	918	199,869	827	10.49	\$10,000 - 24,999	717	150,138	634	10.56
\$25,000 - 49,999	793	646,962	784	27.23	\$25,000 - 49,999	753	565,437	742	30.89
\$50,000 - 99,999	453	1,035,188	451	38.25	\$50,000 - 99,999	290	669,600	289	30.59
\$100,000 and Over	93	676,975	93	23.09	\$100,000 and Over	55	659,108	55	27.19
<b>Total</b>	<b>3,449</b>	<b>\$2,574,223</b>	<b>2,480</b>	<b>100.00%</b>	<b>Total</b>	<b>2,744</b>	<b>\$2,054,838</b>	<b>1,938</b>	<b>100.00%</b>
<b>Dawson County</b>					<b>Gage County</b>				
Less Than \$10,000	2,841	\$37,466	764	0.61%	Less Than \$10,000	2,684	\$40,518	812	0.65%
\$10,000 - 24,999	2,892	726,870	2,688	11.84	\$10,000 - 24,999	2,670	673,154	2,457	10.11
\$25,000 - 49,999	3,080	2,346,135	3,070	32.18	\$25,000 - 49,999	2,767	2,291,565	2,747	29.07
\$50,000 - 99,999	1,269	2,729,472	1,268	31.56	\$50,000 - 99,999	1,578	3,524,975	1,577	39.40
\$100,000 and Over	212	2,261,467	212	23.82	\$100,000 and Over	244	2,022,313	244	20.77
<b>Total</b>	<b>10,294</b>	<b>\$8,101,410</b>	<b>8,002</b>	<b>100.00%</b>	<b>Total</b>	<b>9,943</b>	<b>\$8,552,525</b>	<b>7,837</b>	<b>100.00%</b>
<b>Deuel County</b>					<b>Garden County</b>				
Less Than \$10,000	293	\$4,306	82	0.77%	Less Than \$10,000	357	\$6,433	73	1.19%
\$10,000 - 24,999	247	51,287	221	10.04	\$10,000 - 24,999	286	51,267	253	10.84
\$25,000 - 49,999	273	209,249	266	33.04	\$25,000 - 49,999	244	190,015	241	28.74
\$50,000 - 99,999	123	264,924	122	35.65	\$50,000 - 99,999	104	237,852	104	30.96
\$100,000 and Over	23	169,919	23	20.50	\$100,000 and Over	29	239,176	29	28.27
<b>Total</b>	<b>959</b>	<b>\$699,686</b>	<b>714</b>	<b>100.00%</b>	<b>Total</b>	<b>1,020</b>	<b>\$724,744</b>	<b>700</b>	<b>100.00%</b>
<b>Dixon County</b>					<b>Garfield County</b>				
Less Than \$10,000	812	\$10,413	221	0.65%	Less Than \$10,000	418	\$3,935	86	1.07%
\$10,000 - 24,999	764	156,138	637	11.88	\$10,000 - 24,999	247	50,515	222	13.25
\$25,000 - 49,999	841	566,203	749	37.13	\$25,000 - 49,999	227	161,944	225	33.69
\$50,000 - 99,999	348	625,270	333	35.91	\$50,000 - 99,999	71	155,279	71	27.08
\$100,000 and Over	37	321,918	37	14.44	\$100,000 and Over	18	161,828	18	24.91
<b>Total</b>	<b>2,802</b>	<b>\$1,679,942</b>	<b>1,977</b>	<b>100.00%</b>	<b>Total</b>	<b>981</b>	<b>\$533,501</b>	<b>622</b>	<b>100.00%</b>
<b>Dodge County</b>					<b>Gosper County</b>				
Less Than \$10,000	4,683	\$76,616	1,507	0.57%	Less Than \$10,000	232	\$3,220	69	0.65%
\$10,000 - 24,999	4,307	1,095,114	4,041	7.74	\$10,000 - 24,999	244	56,907	229	10.00
\$25,000 - 49,999	4,947	4,186,159	4,915	25.14	\$25,000 - 49,999	278	226,199	277	31.96
\$50,000 - 99,999	2,874	6,375,479	2,867	34.16	\$50,000 - 99,999	140	311,792	140	38.20
\$100,000 and Over	555	6,724,514	555	32.40	\$100,000 and Over	23	169,806	23	19.18
<b>Total</b>	<b>17,366</b>	<b>\$18,457,882</b>	<b>13,885</b>	<b>100.00%</b>	<b>Total</b>	<b>917</b>	<b>\$767,924</b>	<b>738</b>	<b>100.00%</b>
<b>Douglas County</b>					<b>Grant County</b>				
Less Than \$10,000	49,135	\$1,043,804	17,299	0.38%	Less Than \$10,000	194	\$2,063	47	0.81%
\$10,000 - 24,999	54,449	14,840,189	50,797	5.17	\$10,000 - 24,999	110	18,953	92	10.32
\$25,000 - 49,999	55,207	50,025,303	54,192	14.85	\$25,000 - 49,999	100	80,475	100	29.01
\$50,000 - 99,999	46,791	111,382,076	46,587	30.54	\$50,000 - 99,999	*	*	*	*
\$100,000 and Over	16,590	191,203,851	16,481	49.07	\$100,000 and Over	*	*	*	*
<b>Total</b>	<b>222,172</b>	<b>\$368,495,223</b>	<b>185,356</b>	<b>100.00%</b>	<b>Total</b>	<b>472</b>	<b>\$302,690</b>	<b>307</b>	<b>100.00%</b>
<b>Dundy County</b>					<b>Greeley County</b>				
Less Than \$10,000	341	\$5,757	85	0.97%	Less Than \$10,000	500	\$5,847	141	1.30%
\$10,000 - 24,999	243	49,187	212	8.79	\$10,000 - 24,999	369	74,333	314	13.92
\$25,000 - 49,999	226	164,865	217	23.58	\$25,000 - 49,999	297	204,247	291	32.41
\$50,000 - 99,999	107	255,355	107	29.36	\$50,000 - 99,999	104	238,667	103	30.34
\$100,000 and Over	28	353,034	28	37.29	\$100,000 and Over	23	192,795	23	22.03
<b>Total</b>	<b>945</b>	<b>\$828,199</b>	<b>649</b>	<b>100.00%</b>	<b>Total</b>	<b>1,293</b>	<b>\$715,889</b>	<b>872</b>	<b>100.00%</b>
<b>Fillmore County</b>					<b>Hall County</b>				
Less Than \$10,000	942	\$14,862	293	0.52%	Less Than \$10,000	6,443	\$97,386	1,924	0.52%
\$10,000 - 24,999	750	176,477	685	6.26	\$10,000 - 24,999	6,596	1,701,846	6,159	8.41
\$25,000 - 49,999	889	708,611	884	21.36	\$25,000 - 49,999	6,208	5,208,704	6,186	21.86
\$50,000 - 99,999	439	988,246	439	25.57	\$50,000 - 99,999	4,043	8,971,115	4,035	33.18
\$100,000 and Over	114	1,990,634	114	46.29	\$100,000 and Over	857	10,634,648	856	36.13
<b>Total</b>	<b>3,134</b>	<b>\$3,878,829</b>	<b>2,415</b>	<b>100.00%</b>	<b>Total</b>	<b>24,147</b>	<b>\$26,613,699</b>	<b>19,160</b>	<b>100.00%</b>

Table 3, 1998 Individual Income Tax Liability by County - Continued

Federal Adjusted Gross Income	Number of Returns	Liability Net of Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent	Federal Adjusted Gross Income	Number of Returns	Liability Net of Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent
<b>Hamilton County</b>					<b>Keith County</b>				
Less Than \$10,000	1,209	\$19,048	401	0.46%	Less Than \$10,000	1,320	\$19,380	411	0.61%
\$10,000 - 24,999	895	227,598	837	7.22	\$10,000 - 24,999	1,071	242,167	979	7.70
\$25,000 - 49,999	1,232	993,431	1,231	27.09	\$25,000 - 49,999	1,015	800,836	1,010	20.94
\$50,000 - 99,999	727	1,634,634	726	38.26	\$50,000 - 99,999	537	1,201,088	535	27.02
\$100,000 and Over	152	1,260,408	152	26.86	\$100,000 and Over	106	2,179,376	106	43.73
<b>Total</b>	<b>4,215</b>	<b>\$4,135,119</b>	<b>3,347</b>	<b>100.00%</b>	<b>Total</b>	<b>4,049</b>	<b>\$4,442,848</b>	<b>3,041</b>	<b>100.00%</b>
<b>Harlan County</b>					<b>Keya Paha County</b>				
Less Than \$10,000	415	\$3,950	95	0.76%	Less Than \$10,000	160	\$1,296	27	1.52%
\$10,000 - 24,999	399	80,881	334	12.24	\$10,000 - 24,999	75	11,231	60	13.11
\$25,000 - 49,999	380	297,177	372	36.21	\$25,000 - 49,999	49	53,647	78	44.09
\$50,000 - 99,999	172	375,691	168	39.55	\$50,000 - 99,999	*	*	*	*
\$100,000 and Over	17	118,440	17	11.24	\$100,000 and Over	*	*	*	*
<b>Total</b>	<b>1,383</b>	<b>\$876,139</b>	<b>986</b>	<b>100.00%</b>	<b>Total</b>	<b>339</b>	<b>\$126,413</b>	<b>190</b>	<b>100.00%</b>
<b>Hayes County</b>					<b>Kimball County</b>				
Less Than \$10,000	96	\$935	23	0.90%	Less Than \$10,000	614	\$7,906	165	0.80%
\$10,000 - 24,999	63	13,404	52	13.26	\$10,000 - 24,999	467	99,195	424	10.04
\$25,000 - 49,999	76	59,112	75	46.95	\$25,000 - 49,999	488	388,455	480	31.72
\$50,000 - 99,999	*	*	*	*	\$50,000 - 99,999	231	506,802	230	35.70
\$100,000 and Over	*	*	*	*	\$100,000 and Over	39	312,566	38	21.74
<b>Total</b>	<b>258</b>	<b>\$131,903</b>	<b>173</b>	<b>100.00%</b>	<b>Total</b>	<b>1,839</b>	<b>\$1,314,924</b>	<b>1,337</b>	<b>100.00%</b>
<b>Hitchcock County</b>					<b>Knox County</b>				
Less Than \$10,000	540	\$9,204	141	1.47%	Less Than \$10,000	1,546	\$17,105	375	0.98%
\$10,000 - 24,999	399	77,260	352	13.69	\$10,000 - 24,999	1,037	216,586	918	12.01
\$25,000 - 49,999	360	260,980	356	35.87	\$25,000 - 49,999	1,097	814,550	1,086	36.10
\$50,000 - 99,999	142	298,005	140	34.81	\$50,000 - 99,999	407	884,448	402	32.78
\$100,000 and Over	18	135,724	18	14.16	\$100,000 and Over	64	540,268	63	18.12
<b>Total</b>	<b>1,459</b>	<b>\$781,172</b>	<b>1,007</b>	<b>100.00%</b>	<b>Total</b>	<b>4,151</b>	<b>\$2,472,956</b>	<b>2,844</b>	<b>100.00%</b>
<b>Holt County</b>					<b>Lancaster County</b>				
Less Than \$10,000	1,958	\$23,157	538	1.00%	Less Than \$10,000	24,599	\$517,915	9,306	0.46%
\$10,000 - 24,999	1,332	284,394	1,153	12.22	\$10,000 - 24,999	28,034	7,819,123	26,578	6.22
\$25,000 - 49,999	1,248	926,718	1,241	32.67	\$25,000 - 49,999	28,601	26,007,703	28,413	17.98
\$50,000 - 99,999	511	1,137,833	511	33.64	\$50,000 - 99,999	23,030	54,051,282	22,992	34.55
\$100,000 and Over	95	792,127	95	20.87	\$100,000 and Over	6,185	68,985,262	6,170	40.79
<b>Total</b>	<b>5,144</b>	<b>\$3,164,229</b>	<b>3,538</b>	<b>100.00%</b>	<b>Total</b>	<b>110,449</b>	<b>\$157,381,285</b>	<b>2,844</b>	<b>100.00%</b>
<b>Hooker County</b>					<b>Lincoln County</b>				
Less Than \$10,000	174	\$2,215	43	1.13%	Less Than \$10,000	4,307	\$61,900	1,232	0.55%
\$10,000 - 24,999	108	24,197	93	12.01	\$10,000 - 24,999	3,528	769,176	3,062	6.19
\$25,000 - 49,999	96	73,187	95	29.06	\$25,000 - 49,999	3,724	3,120,054	3,651	20.43
\$50,000 - 99,999	*	*	*	*	\$50,000 - 99,999	2,957	6,965,686	2,953	40.28
\$100,000 and Over	*	*	*	*	\$100,000 and Over	638	6,040,188	638	32.55
<b>Total</b>	<b>431</b>	<b>\$276,688</b>	<b>284</b>	<b>100.00%</b>	<b>Total</b>	<b>15,154</b>	<b>\$16,957,004</b>	<b>11,536</b>	<b>100.00%</b>
<b>Howard County</b>					<b>Logan County</b>				
Less Than \$10,000	831	\$11,172	210	0.79%	Less Than \$10,000	167	\$1,670	34	0.82%
\$10,000 - 24,999	739	172,856	678	12.24	\$10,000 - 24,999	97	19,423	83	8.56
\$25,000 - 49,999	788	600,989	784	35.76	\$25,000 - 49,999	103	71,492	102	26.61
\$50,000 - 99,999	358	772,574	357	39.10	\$50,000 - 99,999	*	*	*	*
\$100,000 and Over	31	262,184	31	12.12	\$100,000 and Over	*	*	*	*
<b>Total</b>	<b>2,747</b>	<b>\$1,819,775</b>	<b>2,060</b>	<b>100.00%</b>	<b>Total</b>	<b>367</b>	<b>\$315,385</b>	<b>277</b>	<b>100.00%</b>
<b>Jefferson County</b>					<b>Loup County</b>				
Less Than \$10,000	1,074	\$17,125	334	0.71%	Less Than \$10,000	83	\$530	11	1.13%
\$10,000 - 24,999	1,085	282,816	1,013	11.07	\$10,000 - 24,999	54	9,790	44	15.85
\$25,000 - 49,999	1,020	818,948	1,009	27.88	\$25,000 - 49,999	*	*	*	*
\$50,000 - 99,999	537	1,192,808	535	36.93	\$50,000 - 99,999	*	*	*	*
\$100,000 and Over	96	917,815	96	24.98	\$100,000 and Over	*	*	*	*
<b>Total</b>	<b>3,812</b>	<b>\$3,229,512</b>	<b>2,987</b>	<b>100.00%</b>	<b>Total</b>	<b>186</b>	<b>\$81,653</b>	<b>103</b>	<b>100.00%</b>
<b>Johnson County</b>					<b>Madison County</b>				
Less Than \$10,000	640	\$8,176	154	0.80%	Less Than \$10,000	4,708	\$77,259	1,559	0.60%
\$10,000 - 24,999	562	131,984	522	11.87	\$10,000 - 24,999	4,351	1,095,800	4,034	8.26
\$25,000 - 49,999	550	437,182	547	32.28	\$25,000 - 49,999	4,432	3,650,893	4,412	23.80
\$50,000 - 99,999	285	623,249	284	39.98	\$50,000 - 99,999	2,993	6,692,649	2,985	38.25
\$100,000 and Over	33	257,817	33	15.06	\$100,000 and Over	533	5,450,639	527	29.09
<b>Total</b>	<b>2,070</b>	<b>\$1,458,409</b>	<b>1,540</b>	<b>100.00%</b>	<b>Total</b>	<b>17,016</b>	<b>\$16,967,240</b>	<b>13,517</b>	<b>100.00%</b>
<b>Kearney County</b>					<b>McPherson County</b>				
Less Than \$10,000	793	\$10,579	255	0.52%	Less Than \$10,000	75	\$289	15	0.80%
\$10,000 - 24,999	702	167,127	631	8.58	\$10,000 - 24,999	45	6,960	37	13.96
\$25,000 - 49,999	849	667,208	845	29.26	\$25,000 - 49,999	38	27,674	37	37.40
\$50,000 - 99,999	476	1,078,967	476	40.36	\$50,000 - 99,999	*	*	*	*
\$100,000 and Over	74	620,320	74	21.27	\$100,000 and Over	*	*	*	*
<b>Total</b>	<b>2,894</b>	<b>\$2,544,200</b>	<b>2,281</b>	<b>100.00%</b>	<b>Total</b>	<b>177</b>	<b>\$77,199</b>	<b>108</b>	<b>100.00%</b>

Table 3, 1998 Individual Income Tax Liability by County - Continued

Federal Adjusted Gross Income	Number of Returns	Liability Net of Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent	Federal Adjusted Gross Income	Number of Returns	Liability Net of Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent
<b>Merrick County</b>					<b>Platte County</b>				
Less Than \$10,000	1,053	\$14,116	297	0.71%	Less Than \$10,000	3,944	\$77,570	1,519	0.65%
\$10,000 - 24,999	922	226,748	837	10.46	\$10,000 - 24,999	3,790	990,796	3,520	8.26
\$25,000 - 49,999	973	753,181	969	29.80	\$25,000 - 49,999	4,106	3,479,259	4,091	24.98
\$50,000 - 99,999	440	966,923	439	32.30	\$50,000 - 99,999	2,580	5,776,296	2,578	36.76
\$100,000 and Over	76	880,837	76	26.72	\$100,000 and Over	494	5,031,048	493	29.35
<b>Total</b>	<b>3,464</b>	<b>\$2,841,804</b>	<b>2,618</b>	<b>100.00%</b>	<b>Total</b>	<b>14,914</b>	<b>\$15,354,969</b>	<b>12,201</b>	<b>100.00%</b>
<b>Morrill County</b>					<b>Polk County</b>				
Less Than \$10,000	764	\$8,104	157	0.74%	Less Than \$10,000	669	\$9,455	223	0.60%
\$10,000 - 24,999	597	130,836	545	10.97	\$10,000 - 24,999	574	137,855	535	8.78
\$25,000 - 49,999	563	426,323	556	28.71	\$25,000 - 49,999	682	547,317	679	29.60
\$50,000 - 99,999	289	629,165	288	35.77	\$50,000 - 99,999	375	857,477	373	39.54
\$100,000 and Over	41	467,115	41	23.81	\$100,000 and Over	61	507,969	61	21.48
<b>Total</b>	<b>2,254</b>	<b>\$1,661,543</b>	<b>1,587</b>	<b>100.00%</b>	<b>Total</b>	<b>2,361</b>	<b>\$2,060,072</b>	<b>1,871</b>	<b>100.00%</b>
<b>Nance County</b>					<b>Red Willow County</b>				
Less Than \$10,000	581	\$6,531	135	0.82%	Less Than \$10,000	1,536	\$21,840	431	0.71%
\$10,000 - 24,999	481	117,947	446	14.99	\$10,000 - 24,999	1,269	274,936	1,143	8.73
\$25,000 - 49,999	460	361,169	460	39.31	\$25,000 - 49,999	1,302	988,444	1,281	26.00
\$50,000 - 99,999	159	343,045	158	32.54	\$50,000 - 99,999	764	1,679,041	763	37.50
\$100,000 and Over	23	147,654	22	12.34	\$100,000 and Over	127	1,314,643	126	27.05
<b>Total</b>	<b>1,704</b>	<b>\$976,346</b>	<b>1,221</b>	<b>100.00%</b>	<b>Total</b>	<b>4,998</b>	<b>\$4,278,905</b>	<b>3,744</b>	<b>100.00%</b>
<b>Nemaha County</b>					<b>Richardson County</b>				
Less Than \$10,000	908	\$11,186	243	0.53%	Less Than \$10,000	1,298	\$12,118	287	0.71%
\$10,000 - 24,999	773	182,829	707	7.44	\$10,000 - 24,999	1,198	234,825	1,005	11.69
\$25,000 - 49,999	779	636,009	766	21.57	\$25,000 - 49,999	1,062	771,119	1,015	30.12
\$50,000 - 99,999	589	1,487,550	588	43.58	\$50,000 - 99,999	512	1,091,188	504	35.25
\$100,000 and Over	128	977,850	128	26.87	\$100,000 and Over	83	760,277	81	22.23
<b>Total</b>	<b>3,177</b>	<b>\$3,295,423</b>	<b>2,432</b>	<b>100.00%</b>	<b>Total</b>	<b>4,153</b>	<b>\$2,869,527</b>	<b>2,892</b>	<b>100.00%</b>
<b>Nuckolls County</b>					<b>Rock County</b>				
Less Than \$10,000	762	\$11,231	223	1.00%	Less Than \$10,000	346	\$3,300	67	1.05%
\$10,000 - 24,999	605	125,331	537	11.84	\$10,000 - 24,999	229	53,531	211	15.04
\$25,000 - 49,999	601	451,257	598	33.52	\$25,000 - 49,999	182	135,126	182	30.79
\$50,000 - 99,999	257	559,320	255	35.11	\$50,000 - 99,999	77	178,806	76	34.22
\$100,000 and Over	44	321,049	44	18.52	\$100,000 and Over	11	107,955	11	18.90
<b>Total</b>	<b>2,269</b>	<b>\$1,468,188</b>	<b>1,657</b>	<b>100.00%</b>	<b>Total</b>	<b>845</b>	<b>\$478,718</b>	<b>574</b>	<b>100.00%</b>
<b>Otoe County</b>					<b>Saline County</b>				
Less Than \$10,000	1,701	\$32,125	481	0.64%	Less Than \$10,000	1,620	\$26,414	511	0.61%
\$10,000 - 24,999	1,548	384,914	1,429	8.07	\$10,000 - 24,999	1,536	375,737	1,420	8.61
\$25,000 - 49,999	1,805	1,471,944	1,784	26.43	\$25,000 - 49,999	1,904	1,612,536	1,894	30.85
\$50,000 - 99,999	1,214	2,695,683	1,208	42.20	\$50,000 - 99,999	1,086	2,454,711	1,086	41.50
\$100,000 and Over	211	1,522,091	209	22.65	\$100,000 and Over	150	1,187,017	150	18.42
<b>Total</b>	<b>6,479</b>	<b>\$6,106,758</b>	<b>5,111</b>	<b>100.00%</b>	<b>Total</b>	<b>6,296</b>	<b>\$5,656,415</b>	<b>5,061</b>	<b>100.00 %</b>
<b>Pawnee County</b>					<b>Sarpy County</b>				
Less Than \$10,000	427	\$4,970	99	0.89%	Less Than \$10,000	8,551	\$181,493	3,282	0.47%
\$10,000 - 24,999	396	76,811	336	12.57	\$10,000 - 24,999	8,891	2,343,487	8,407	5.87
\$25,000 - 49,999	333	239,078	322	29.74	\$25,000 - 49,999	9,461	8,098,483	9,296	17.78
\$50,000 - 99,999	138	292,913	138	30.99	\$50,000 - 99,999	9,461	21,747,774	9,408	43.68
\$100,000 and Over	29	249,260	29	25.81	\$100,000 and Over	2,226	17,417,990	2,218	32.20
<b>Total</b>	<b>1,323</b>	<b>\$863,032</b>	<b>924</b>	<b>100.00%</b>	<b>Total</b>	<b>38,590</b>	<b>\$49,789,226</b>	<b>32,611</b>	<b>100.00%</b>
<b>Perkins County</b>					<b>Saunders County</b>				
Less Than \$10,000	458	\$7,284	139	0.75%	Less Than \$10,000	2,270	\$49,920	742	0.71%
\$10,000 - 24,999	347	76,289	309	8.92	\$10,000 - 24,999	2,121	527,911	1,931	7.73
\$25,000 - 49,999	362	279,936	358	26.98	\$25,000 - 49,999	2,482	2,093,107	2,474	26.20
\$50,000 - 99,999	192	441,484	191	36.47	\$50,000 - 99,999	1,683	3,734,001	1,681	41.81
\$100,000 and Over	43	363,432	43	26.89	\$100,000 and Over	253	1,339,701	253	23.55
<b>Total</b>	<b>1,402</b>	<b>\$1,168,424</b>	<b>1,040</b>	<b>100.00%</b>	<b>Total</b>	<b>8,809</b>	<b>\$8,744,641</b>	<b>7,081</b>	<b>100.00%</b>
<b>Phelps County</b>					<b>Scotts Bluff County</b>				
Less Than \$10,000	1,288	\$21,515	393	0.65%	Less Than \$10,000	4,475	\$58,133	1,135	0.62%
\$10,000 - 24,999	981	240,703	904	7.37	\$10,000 - 24,999	4,306	962,160	3,952	9.29
\$25,000 - 49,999	1,163	933,785	1,161	24.09	\$25,000 - 49,999	3,817	3,154,482	3,790	24.12
\$50,000 - 99,999	765	1,747,514	764	38.63	\$50,000 - 99,999	2,234	5,158,072	2,225	34.57
\$100,000 and Over	158	1,456,729	158	29.26	\$100,000 and Over	436	5,130,467	434	31.40
<b>Total</b>	<b>4,355</b>	<b>\$4,400,246</b>	<b>3,380</b>	<b>100.00%</b>	<b>Total</b>	<b>15,268</b>	<b>\$14,463,315</b>	<b>11,536</b>	<b>100.00%</b>
<b>Pierce County</b>					<b>Seward County</b>				
Less Than \$10,000	1,047	\$13,991	288	0.71%	Less Than \$10,000	1,727	\$32,266	612	0.52%
\$10,000 - 24,999	778	179,138	696	9.67	\$10,000 - 24,999	1,498	382,055	1,374	6.51
\$25,000 - 49,999	841	659,542	836	30.50	\$25,000 - 49,999	1,982	1,658,874	1,973	24.42
\$50,000 - 99,999	518	1,123,089	518	44.05	\$50,000 - 99,999	1,402	3,133,197	1,399	40.87
\$100,000 and Over	56	422,968	55	15.07	\$100,000 and Over	241	2,316,725	241	27.68
<b>Total</b>	<b>3,240</b>	<b>\$2,398,727</b>	<b>2,393</b>	<b>100.00%</b>	<b>Total</b>	<b>6,850</b>	<b>\$7,523,117</b>	<b>5,599</b>	<b>100.00%</b>

Table 3, 1998 Individual Income Tax Liability by County - Continued

Federal Adjusted Gross Income	Number of Returns	Liability Net of Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent	Federal Adjusted Gross Income	Number of Returns	Liability Net of Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent
<b>Sheridan County</b>					<b>Washington County</b>				
Less Than \$10,000	1,026	\$11,534	271	1.05%	Less Than \$10,000	1,891	\$40,225	663	0.45%
\$10,000 - 24,999	757	145,892	672	12.89	\$10,000 - 24,999	1,612	426,995	1,497	4.87
\$25,000 - 49,999	612	469,233	607	30.93	\$25,000 - 49,999	1,994	1,726,095	1,977	17.20
\$50,000 - 99,999	282	651,378	282	36.39	\$50,000 - 99,999	1,831	4,153,087	1,830	36.99
\$100,000 and Over	50	365,814	50	18.74	\$100,000 and Over	416	4,936,567	414	40.67
<b>Total</b>	<b>2,727</b>	<b>\$1,643,852</b>	<b>1,882</b>	<b>100.00%</b>	<b>Total</b>	<b>7,744</b>	<b>\$11,282,968</b>	<b>6,381</b>	<b>100.00%</b>
<b>Sherman County</b>					<b>Wayne County</b>				
Less Than \$10,000	530	\$6,305	125	1.22%	Less Than \$10,000	1,054	\$17,609	351	0.82%
\$10,000 - 24,999	396	83,156	345	14.55	\$10,000 - 24,999	805	199,341	740	8.65
\$25,000 - 49,999	367	277,343	366	38.87	\$25,000 - 49,999	912	735,419	908	27.42
\$50,000 - 99,999	137	291,391	137	34.18	\$50,000 - 99,999	536	1,239,607	535	40.08
\$100,000 and Over	13	105,006	13	11.19	\$100,000 and Over	87	760,173	87	23.03
<b>Total</b>	<b>1,443</b>	<b>\$763,201</b>	<b>986</b>	<b>100.00 %</b>	<b>Total</b>	<b>3,394</b>	<b>\$2,952,149</b>	<b>2,621</b>	<b>100.00%</b>
<b>Sioux County</b>					<b>Webster County</b>				
Less Than \$10,000	139	\$883	18	0.89%	Less Than \$10,000	588	\$6,778	142	0.77%
\$10,000 - 24,999	72	15,086	64	12.28	\$10,000 - 24,999	535	124,693	497	14.61
\$25,000 - 49,999	61	47,166	60	28.70	\$25,000 - 49,999	493	368,545	491	36.27
\$50,000 - 99,999	*	*	*	*	\$50,000 - 99,999	191	397,609	190	33.07
\$100,000 and Over	*	*	*	*	\$100,000 and Over	30	193,936	30	15.28
<b>Total</b>	<b>296</b>	<b>\$181,548</b>	<b>166</b>	<b>100.00%</b>	<b>Total</b>	<b>1,837</b>	<b>\$1,091,562</b>	<b>1,350</b>	<b>100.00%</b>
<b>Stanton County</b>					<b>Wheeler County</b>				
Less Than \$10,000	459	\$5,606	104	0.73%	Less Than \$10,000	110	\$843	22	0.81%
\$10,000 - 24,999	360	83,959	332	9.84	\$10,000 - 24,999	111	23,565	98	19.57
\$25,000 - 49,999	408	312,040	405	30.66	\$25,000 - 49,999	68	45,685	68	29.53
\$50,000 - 99,999	198	422,318	198	35.35	\$50,000 - 99,999	*	*	*	*
\$100,000 and Over	28	307,765	28	23.42	\$100,000 and Over	*	*	*	*
<b>Total</b>	<b>1,453</b>	<b>\$1,131,688</b>	<b>1,067</b>	<b>100.00%</b>	<b>Total</b>	<b>318</b>	<b>\$168,440</b>	<b>217</b>	<b>100.00%</b>
<b>Thayer County</b>					<b>York County</b>				
Less Than \$10,000	916	\$12,304	254	0.68%	Less Than \$10,000	1,952	\$32,590	676	0.64%
\$10,000 - 24,999	725	164,308	655	9.23	\$10,000 - 24,999	1,560	386,921	1,462	7.61
\$25,000 - 49,999	776	600,367	767	27.78	\$25,000 - 49,999	1,836	1,541,367	1,831	25.42
\$50,000 - 99,999	374	834,325	374	32.92	\$50,000 - 99,999	1,216	2,779,685	1,214	40.33
\$100,000 and Over	70	803,785	69	29.38	\$100,000 and Over	233	1,929,959	232	26.01
<b>Total</b>	<b>2,861</b>	<b>\$2,415,089</b>	<b>2,119</b>	<b>100.00%</b>	<b>Total</b>	<b>6,797</b>	<b>\$6,670,523</b>	<b>5,415</b>	<b>100.00%</b>
<b>Thomas County</b>					<b>Counties Total</b>				
Less Than \$10,000	161	\$1,915	34	1.39%	Less Than \$10,000	194,164	\$3,412,809	62,586	0.37%
\$10,000 - 24,999	88	18,277	79	11.34	\$10,000 - 24,999	188,828	47,990,404	174,151	5.16
\$25,000 - 49,999	99	75,051	98	36.68	\$25,000 - 49,999	195,445	166,081,454	192,695	17.86
\$50,000 - 99,999	*	*	*	*	\$50,000 - 99,999	138,803	320,216,645	138,440	34.44
\$100,000 and Over	*	*	*	*	\$100,000 and Over	36,055	392,155,564	35,938	42.17
<b>Total</b>	<b>394</b>	<b>\$217,248</b>	<b>257</b>	<b>100.00%</b>	<b>Total</b>	<b>753,638</b>	<b>\$929,856,877</b>	<b>603,810</b>	<b>100.00%</b>
<b>Thurston County</b>					<b>Counties Unallocated</b>				
Less Than \$10,000	605	\$9,311	136	0.92%	Less Than \$10,000	13,469	\$1,307,822	4,437	1.86%
\$10,000 - 24,999	544	88,344	355	10.23	\$10,000 - 24,999	19,996	3,547,289	18,420	5.05
\$25,000 - 49,999	519	315,493	423	29.67	\$25,000 - 49,999	23,228	11,320,563	22,419	16.12
\$50,000 - 99,999	221	406,385	195	32.52	\$50,000 - 99,999	20,157	20,898,318	19,009	29.76
\$100,000 and Over	40	392,159	39	26.66	\$100,000 and Over	11,760	33,144,673	10,437	47.20
<b>Total</b>	<b>1,929</b>	<b>\$1,211,692</b>	<b>1,148</b>	<b>100.00%</b>	<b>Total</b>	<b>88,267</b>	<b>\$70,218,664</b>	<b>74,722</b>	<b>100.00%</b>
<b>Valley County</b>					<b>State Total</b>				
Less Than \$10,000	748	\$8,886	183	0.94%	Less Than \$10,000	207,633	\$4,720,631	67,023	0.47%
\$10,000 - 24,999	536	119,728	483	12.16	\$10,000 - 24,999	208,824	51,537,693	192,571	5.15
\$25,000 - 49,999	496	377,144	494	30.80	\$25,000 - 49,999	218,673	177,402,017	215,114	17.74
\$50,000 - 99,999	222	486,512	222	33.81	\$50,000 - 99,999	158,960	341,114,963	157,449	34.11
\$100,000 and Over	39	358,320	39	22.28	\$100,000 and Over	47,815	425,300,237	46,375	42.53
<b>Total</b>	<b>2,041</b>	<b>\$1,350,590</b>	<b>1,421</b>	<b>100.00%</b>	<b>Total</b>	<b>841,905</b>	<b>\$1,000,075,541</b>	<b>678,532</b>	<b>100.00%</b>

\* Data is suppressed to avoid releasing confidential information.